



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

AUDIT DIVISION

REQUEST FOR QUALIFICATIONS

QUESTIONNAIRE
CERTIFIED PUBLIC ACCOUNTANTS

(Instructions)

State Comptroller
State of Hawaii
Form AUD 100

State of Hawaii
Department of Accounting and General Services

Instructions

1. Complete questionnaire fully. If the space provided is insufficient for your needs, attach a sheet with proper reference on the questionnaire. Please return the questionnaire intact.
2. Use Exhibit No. 1 (General Information) for general information about the firm. Also the size of the engagement, the island on which the engagement is conducted, the months that the engagement is scheduled, and specific engagements that you are interested in providing audit/accounting services to state agencies.
3. Use Exhibit No. 2 (General Information) for a description and background about the CPA.
4. Use Exhibit No. 3 (License and Qualification) to provide information on licensing and qualifications in order to provide audit/accounting services to state agencies.
5. Use Exhibit No. 4 (Previous Work Experience) to list previous government or similar work experience. Describe briefly any work done (especially the experience of the Hawaii office) which is similar or related to audits of state and local governmental units.
6. Use Exhibit No. 5 (Resources to be Used) to list the number of personnel in your present organization and the number of personnel available for assignment to state engagements.
7. Use Exhibit No. 6 and 7 (Resources to be Used) to list the personal history of principals and key management staff who will be responsible for planning, directing, conducting, or reporting on the engagement. Use one exhibit per individual. Please photocopy additional exhibits as required.

Staff Qualifications.

- (a) The staff assigned to the audit must meet the first general standard on qualifications as outlined in the U. S. General Accounting Office's *Government Auditing Standards* (1994 Revision).
- (b) Each auditor responsible for planning, directing, conducting, or reporting on the audit should complete, every 2 years, at least 80 hours of continuing education and training which contributes to the auditor's professional proficiency. At least 20 hours should be completed in any one year of the 2-year period. Individuals responsible for planning or directing the audit, conducting substantial portions of the field work, or reporting on the audit should complete at least 24 of the 80 hours of continuing education and training in subjects directly related to the government environment and to government auditing. If the audited entity operates in a specific or unique environment, auditors should receive training that is related to that environment.

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Instructions, Continued

8. Use Exhibit No. 8 and 9 (Reference) to provide comments from clients with engagements similar or related to audit/accounting services provided to state agencies.
9. Use Exhibit No. 10 (Additional Space) for continuing information on previous exhibits where space is not sufficient.
10. Please provide three sets of Form AUD 100. Do not bind. Just staple at top left.
11. Deliver by due date to:

State Comptroller
Department of Accounting and General Services
1151 Punchbowl Street, Room 230
Honolulu, Hawaii 96813